

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 57931

**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY  
DBA CLARK PUBLIC UTILITIES**

Clark County, Washington

January 1, 1995 Through December 31, 1995

Issue Date: January 10, 1997

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**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With Laws And Regulations**  
**At The Financial Statement Level (Plus Additional State Compliance**  
**Requirements Per RCW 43.09.260)**

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Board of Commissioners  
Public Utility District No. 1 of Clark County  
Vancouver, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of Public Utility District No. 1 of Clark County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated May 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Public Utility District No. 1 of Clark County is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the district's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance that are required to be reported herein under *Government Auditing Standards*. However, we noted an instance of noncompliance immaterial to the financial statements which is identified in the Schedule of Findings accompanying this report.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not

limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

May 31, 1996

**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Independent Auditor's Report On Internal Control Structure**  
**At The Financial Statement Level**

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Board of Commissioners  
Public Utility District No. 1 of Clark County  
Vancouver, Washington

We have audited the general-purpose financial statements of Public Utility District No. 1 of Clark County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated May 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the district, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent

with the assertions of management in the financial statements. The matters involving the internal control structure and its operation that we consider to be reportable conditions are included in the Schedule of Findings accompanying this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described in the Schedule of Findings is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the district in a separate letter dated March 29, 1996.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

May 31, 1996

**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Schedule Of Findings**

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1. Clark Public Utility District (PUD) Should Improve The Administration Of Its Contracts

During our audit of the PUD's administration of contracts for the period 1994 through 1995, we discovered the following internal control weaknesses:

- **Contract Splitting )** In December 1991, the board of commissioners passed a resolution giving the general manager authority to approve contracts up to \$25,000 without prior consent of the board. We found several cases where \$50,000 to \$100,000 projects were split into multiple \$25,000 contracts. As a result of splitting the projects into multiple contracts, the PUD loses oversight and approval of large professional service contracts.

Resolution 4671 of December 1991 states in part:

Any professional services contract, the cost of which exceeds \$25,000, shall require Commission approval prior to execution.

- **Payments Exceeded Contract Authorizations )** As evidenced in the attached contract schedule, our review found six instances of contractor invoices exceeding the amount authorized in the contract. These amounts were paid by the PUD under subsequent contract numbers which had not been fully expended.
- **Payments Without A Contract )** Between December 1995 and April 1996, the PUD paid JD White Company a total of \$76,437 for the River Road Generating Project on an in-house purchase order, without having entered into a contract for the project.

RCW 54.04.070 states in part:

Any work ordered by a district commission, the estimated cost of which is in excess of ten thousand dollars exclusive of sales tax, shall be by contract . . . .

- **Payments On Expired Contracts )** Payments were made for services performed after the contract expiration date on six of the eight Lance Kubo contracts reviewed.

The effectiveness of expenditure controls provided by written agreements is lost when contract payments are not specifically applied to the correct contract agreements, when there is no written contract, or when other terms are not followed.

We recommend that the PUD improve is monitoring and administration of contracts to eliminate the weaknesses cited above.



### Auditee's Response

Director of Finance, Richard A. Dyer responded to our finding as follows:

For the period 1994 through 1995, we have carefully reviewed the contracts, invoices and payment vouchers examined by the state auditor's office.

**Contract Splitting )** In response to the auditors' office comments . . .

We found several cases where \$50,000 to \$100,000 projects were split into multiple \$25,000 contracts. As a result of splitting the projects into multiple contracts, the PUD loses Commission oversight and approval of large professional service contracts.

In an attempt to clarify and establish guidelines for the use of professional services, the commission adopted through Resolution 4671 the following:

*"Now, therefore be it resolved by the Commissioners of Clark Public Utilities that the general manager shall have the obligation and ability on behalf of Clark Public Utilities to enter into professional service contracts with individuals or businesses for the performance of professional services, not otherwise governed by bid laws, when the services rendered by such individuals or business will result in obtaining professional services at lower than hiring additional employees or when it is impractical or impossible to hire employees to provide the services needed. So long as the cost of contracted services does not exceed \$25,000 prior Commission approval shall not be necessary. Professional services subject to this resolution include any/all operational functions of Clark Public Utilities as well as any professional services necessary to carry out the express policy positions and directives of the Board of Commissioners of Clark Public Utilities. Any professional services contract, the cost of which exceeds \$25,000, shall require Commission approval prior to execution."*

The District awarded contracts for individual projects in amounts less than the \$25,000 maximum as established by Resolution 4671. The projects represent segregated work for a variety of activities. While these contracts may have been with the same contractor and the contract documents were duplicated to initiate the contract process, our own internal review of the contracts and work performed indicate the District complied with Resolution 4671, as there is no prohibition to continued use of the same contractor for additional work, so long as a new professional services contract is executed. At the time the resolution was adopted, the commission considered the possibility of multiple contracts with the same vendor and determined adequate controls existed for oversight of contract awards.

We agree on the sample of contracts examined, the documentation for the contract award and approval does not clearly describe the work to be performed, as a result it is possible to conclude the work is a continuation of previous contract commitments. We have adopted internal controls to prevent this from occurring in the future.

**Payments Exceeded Contract Authorizations )** In response to the auditors' office comments . . .

As evidenced in the attached contract schedule, our review found seven instances of contractor invoices exceeding the amount authorized in the contract. These amounts were paid by the PUD under subsequent contract numbers which had not been fully expended.

The District has made payments to vendors in compliance with contractual commitments. These payments have not exceeded the \$25,000 plus expenses compensation established in the schedule of

payments. While the vendors may have invoiced the utility in amounts in excess of the contracts maximums, the utility only paid to the contract maximums or less.

**Payments Without a Contract )** In response to the auditors' office comments . . .

Between December 1995 and April 1996, the PUD paid JD White Company a total of \$76,437 for the River Road Generating Project on an "In-House" purchase order, without having entered into a contract for the project.

RCW 54.04.070 does state work ordered by a commission in excess of \$10,000 "shall be by contract." The statute does not specifically state the contract must be in written form. The contractual arrangement between the utility and the JD White company was discussed in open public meetings and all invoices submitted pursuant to the contractual arrangement were approved in open public meetings.

We agree for purposes of internal controls and clarity, written contracts would be more appropriate. The District has instituted additional internal control procedures to insure this will not occur in the future.

**Payments on Expired Contracts )** In response to the auditors' office comments . . .

Payments totaling \$21,690 were made after the expiration date in seven of the nine Lance Kubo contracts reviewed.

The purchase order requests and contracts included estimated start and completion dates. The work was completed in a timely and satisfactory manner. Any payments made were appropriate and constituted an obligation of the District for work performed under the contracts.

#### Auditor's Concluding Remarks

#### Clark Public Utility District (PUD) Should Improve The Administration Of Its Contracts

**Contract Splitting )** The conclusions included in our findings were based on the documents provided by the PUD. Such documents did not indicate that the work was done as separate contracts. During our next audit, we will review the PUD's newly modified internal control procedures to determine if the problem is resolved.

**Payments Exceeded Contract Authorizations )** The entity's response indicates that the payments on their contracts did not exceed amounts stated on the contracts. They further responded that while vendors may have invoiced the utility in amounts exceeding the contract maximums, the utility only paid the contract maximum or less. We have seen no documentation to substantiate this response. We found that both the Production Well Service and Salmon Creek Management contracts were substantially overspent. Our finding is reaffirmed and we will review this aspect of contract management during our next audit.

**Payments Without A Contract )** The PUD's response indicates they intend to use written contracts for work with outside contractors in the future. This commitment appropriately addresses the concerns of our audit finding.

**Payments On Expired Contracts )** Our findings are based on contract dates set forth in the written agreements. Payments indicated in our findings were for services rendered beyond the contract dates. We recommend the PUD adhere to the contract expiration dates, or amend them as necessary. Our finding of fact and the recommendations are reaffirmed.

**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Independent Auditor's Report On Financial Statements**

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Board of Commissioners  
Public Utility District No. 1 of Clark County  
Vancouver, Washington

We have audited the accompanying general-purpose financial statements of Public Utility District No. 1 of Clark County, Washington, as of and for the fiscal year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Public Utility District No. 1 of Clark County, at December 31, 1995, and the results of its operations and cash flows of its proprietary fund types for the fiscal year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 31, 1996, on our consideration of the district's internal control structure and a report dated May 31, 1996, on its compliance with laws and regulations.

Brian Sonntag  
State Auditor

May 31, 1996

**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Independent Auditor's Report On Supplementary Information**  
**Schedule Of Federal Financial Assistance**

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Board of Commissioners  
Public Utility District No. 1 of Clark County  
Vancouver, Washington

We have audited the general-purpose financial statements of Public Utility District No. 1 of Clark County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated May 31, 1996. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Public Utility District No. 1 of Clark County taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag  
State Auditor

May 31, 1996

**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With The General Requirements  
Applicable To Federal Financial Assistance Programs**

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Board of Commissioners  
Public Utility District No. 1 of Clark County  
Vancouver, Washington

We have audited the general-purpose financial statements of Public Utility District No. 1 of Clark County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated May 31, 1996.

We have applied procedures to test the district's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fiscal year ended December 31, 1995:

- Political activity
- Civil rights
- Allowable costs/cost principles
- Drug-Free Workplace Act

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Administrative requirements, including subrecipient monitoring

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

May 31, 1996

**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With Specific Requirements**  
**Applicable To Major Federal Financial Assistance Programs**

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Board of Commissioners  
Public Utility District No. 1 of Clark County  
Vancouver, Washington

We have audited the general-purpose financial statements of Public Utility District No. 1 of Clark County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated May 31, 1996.

We also have audited the district's compliance with the requirements applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the fiscal year ended December 31, 1995. Those requirements include:

- types of services allowed or unallowed
- eligibility
- matching, level of effort, or earmarking
- reporting
- and claims for advances and reimbursements

The management of the district is responsible for the district's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the district's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Public Utility District No. 1 of Clark County complied, in all material respects, with the requirements referred to in the second paragraph of this report that are applicable to its major federal financial assistance programs for the fiscal year ended December 31, 1995.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution

is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

May 31, 1996



**PUBLIC UTILITY DISTRICT NO. 1 OF CLARK COUNTY**  
**DBA CLARK PUBLIC UTILITIES**  
**Clark County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Independent Auditor's Report On Internal Control Structure Used In  
Administering Federal Financial Assistance Programs**

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Board of Commissioners  
Public Utility District No. 1 of Clark County  
Vancouver, Washington

We have audited the general-purpose financial statements of Public Utility District No. 1 of Clark County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated May 31, 1996. We have also audited their compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the district complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit, we considered the district's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and on compliance with requirements applicable to major federal assistance programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated May 31, 1996.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
  - Cash receipts
  - Cash disbursements
  - Receivables
  - Accounts payable
  - Purchasing and receiving
  - Payroll
- **General Requirements**
  - Political activity
  - Civil rights
  - Allowable costs/cost principles
  - Drug-Free Workplace Act
- **Specific Requirements**
  - Types of services
  - Eligibility
  - Reporting
- **Claims For Advances And Reimbursements**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
  - Inventory control
  - Property, plant, and equipment
  - General ledger
- **General Requirements**
  - Davis-Bacon Act
  - Cash management
  - Relocation assistance and real property acquisition
  - Federal financial reports
  - Administrative requirements, including subrecipient monitoring

- **Specific Requirements**
  - Matching, level of effort, earmarking
  - Special requirements
- **Amounts Claimed Or Used For Matching**

During the fiscal year ended December 31, 1995, the district expended 100 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the district's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses.

We noted certain matters involving the internal control structure and its operation that we have reported to the management of the district in a separate letter dated March 29, 1996.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

May 31, 1996